

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 27, 2008

A meeting of the Georgia State Board of Accountancy was held on Wednesday, February 27, 2008, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

T. Farrell Nichols, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
J. Sam Johnson, CPA
Grace Lopez-Williams, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Amelia Baker, Board Attorney via videoconference
Sonya Williams, Staff Attorney, Legal Services
Letrice Peaco, Legal Intern, Legal Services
Cecil Norris, Georgia Association of Accountants and Tax Professionals (GAATP)

Chairman Nichols established a quorum was present at 9:35 a.m. and called the meeting to order.

Mr. Maddocks made a motion to **approve** the minutes of the January 30, 2008 Board meeting with corrections. Mr. Skinner seconded the motion. The motion carried unanimously.

Mr. Johnson made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Maddocks seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following applications that met certification requirements. Mr. Johnson seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Jessi Lynn Adams	Examination	CPA026545
Crafton Axtell	Examination	CPA026546
Courtney Evans Brock	Examination	CPA026547

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

Lauren Tillman Brown	Examination	CPA026548
Timothy Y. Chan	Examination	CPA026549
John Thomas Clotfelter	Examination	CPA026550
Edward Joseph DeMasi, Jr.	Examination	CPA026551
Shoko Everage	Examination	CPA026552
David Calvin Geer	Examination	CPA026553
Stephanie Joy Diana George	Examination	CPA026554
Jessica Cannon Harmon	Examination	CPA026555
Priti Haynes	Examination	CPA026556
Gregory Howard	Examination	CPA026557
Christopher Michael Hughes	Examination	CPA026558
Catherine Ann Iconis	Examination	CPA026559
Erica Rae Jordan	Examination	CPA026560
Eun Young Kim	Examination	CPA026561
Felix Oscar Kungu	Examination	CPA026562
Kenneth Morgan Leach	Examination	CPA026563
Kelley P. Lemmings	Examination	CPA026564
Kelly E. Maehl	Examination	CPA026565
Angela Eremito Mantlow	Examination	CPA026566
Aaron Wayne Marshall	Examination	CPA026567
Megan Kathleen Murphy	Examination	CPA026568
Petra Orquiola	Examination	CPA026569
Rebecca Leah Nichols	Examination	CPA026570
Deanna Alicia Olton	Examination	CPA026571
Preya Nagin Patel	Examination	CPA026572
Trevor Andrew Pellegrino	Examination	CPA026573
Scarlet Pereira	Examination	CPA026574
Bharath Ramachandran	Examination	CPA026575
Kathy Elaine Reising	Examination	CPA026576
Lori Colleen Rollinger	Examination	CPA026577
Rebekah Ann Rudd	Examination	CPA026578
Lauren Elizabeth Saunders	Examination	CPA026579
Janice Althea Smith	Examination	CPA026580
Scott Daniel Starowicz	Examination	CPA026581
Leigha Taylor Streetman	Examination	CPA026582
Miriam Nadine Swain	Examination	CPA026583
Pamela Harper Tallent	Examination	CPA026584
Rachel Lynne Tang	Examination	CPA026585
Raenu Tantivivat	Examination	CPA026586
Daron Seth Tarlton	Examination	CPA026587
Eric Matthew Tillman	Examination	CPA026588
David Benjamin Thompson	Examination	CPA026589
Hendrik Roux Van Der Poel	Examination	CPA026590
Dana Williams	Examination	CPA026591
Bonnie Gaye Broady	Reciprocity	CPA026592

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

John Francis Georger, Jr.	Reciprocity	CPA026593
Robert James Hamilton	Reciprocity	CPA026594
Jeffrey T. Harnden	Reciprocity	CPA026595
Kevin J. Hedrick	Reciprocity	CPA026596
Michael Todd Hindsman	Reciprocity	CPA026597
Thomas Bryan Hinton	Reciprocity	CPA026598
Arica NaJean Twiddy McCord	Reciprocity	CPA026599
Krupal Bharat Mehta	Reciprocity	CPA026600
Shelli Ann Morrow	Reciprocity	CPA026601
Clement Muhota	Reciprocity	CPA026602
Garrian Bernard Sledge	Reciprocity	CPA026603
Lenka Sosic	Reciprocity	CPA026604
Aaron Roy Soule	Reciprocity	CPA026605
Latona Robertson Thomas	Reciprocity	CPA026606
Robert Publio Trevisan	Reciprocity	CPA026607
Richard A. Wagoner	Reciprocity	CPA026608
David P. Whitman	Reciprocity	CPA026609
Cheri Wallace Robinson	Reciprocity	CPA026610

The following applicant provided a written appeal and provided additional information regarding her application and to appeal the Board's disapproval of her application:

Cheri W. Robinson: After considering additional information provided by the applicant, Mr. Bates made a motion to **approve** the application for licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

2007 Continuing Professional Education (CPE) Audit:

The Board was updated on the 2007 CPE Audit. Mr. Johnson made a motion to ratify the renewals based on the prior review and approval by the Audit Committee. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

The Board also reviewed additional CPE audit files. Mr. Johnson made a motion to **approve** the audits as reviewed and process the renewals. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Written Correspondence - Renewal:

J. P.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

Marguerite Joyner: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. The hours of auditing and accounting completed on January 7 and 8, 2008, cannot be used for renewal year ending December 31, 2009. Mr. Maddocks seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 27, 2008

Ryan J. Holbert: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. The additional three (3) hours of auditing and accounting completed on January 15, 2008, cannot be used for renewal year ending December 31, 2009. There is one (1) hour that can be carried over for renewal year ending December 31, 2009. Mr. Maddocks seconded the motion. The motion carried unanimously.

Michael R. Waters: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** a waiver of the additional continuing professional education hours required for reinstatement and to accept the hours as submitted. The hours accepted cannot be used for carryover hours for renewal year ending December 31, 2009. A reinstatement application and fee must be submitted. Mr. Maddocks seconded the motion. The motion carried unanimously.

R. M.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

J. I.: After reviewing correspondence and submitted documentation for renewal, Mr. Bates made a motion to **approve** the renewal. Mr. Maddocks seconded the motion. The motion carried unanimously.

Written Correspondence:

KPMG: The Board reviewed correspondence regarding action by the California Board of Accountancy and determined action was not required.

Written Correspondence – Request for Extension:

James D. Brown: After reviewing correspondence requesting an extension to complete CPE requirements for medical reasons, Mr. Skinner made a motion to **approve** the request and grant an extension until April 30, 2008, to complete the CPE requirements. Mr. Bates seconded the motion. The motion carried unanimously.

Written Correspondence:

Brandon Sawyers/NASBA: The Board reviewed the 2007 Top Ten Report on examination candidates.

Legal Services:

The Board was updated on the following cases:

ACCT040009: Mr. Maddocks made a motion to refer the case to the Board Attorney's Office for disciplinary action. Mr. Hill seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

ACCT060033: Mr. Maddocks made a motion to renew the license with the clause that this action does not waive the Board's right for future disciplinary action. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070095: Mr. Skinner made a motion to accept a signed Consent Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT07108: Mr. Skinner made a motion to accept a signed Consent Order and close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee on the following cases:

ACCT1114: Mr. Skinner made a motion to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT01123: Mr. Skinner made a motion to reaffirm the previous decision for disciplinary action with additional instructions. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT050051: Mr. Skinner made a motion to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT050054: Mr. Maddocks made a motion to refer the case to the Investigative Unit for investigation. Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT050062: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT060081: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

ACCT070066/ACCT080044: Mr. Skinner made a motion to proceed with disciplinary action of a fine, probation, and reprimand. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070019: Mr. Skinner made a motion to reaffirm the Board's previous decision to close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT070106: Mr. Skinner made a motion to reaffirm the Board's previous decision to close the case. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT080028: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 27, 2008

ACCT080041: Mr. Skinner made a motion to proceed with disciplinary action requesting Voluntary Surrender of Licensure. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT080056: Mr. Maddocks made a motion to **approve** the reinstatement application and close the case. Mr. Bates seconded the motion. The motion carried unanimously.

ACCT080068: Mr. Maddocks made a motion to close the case. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Mr. Skinner reported on a meeting with the U. S. Treasury Department. Mr. Skinner made a motion to reaffirm cooperation between enforcement agencies and to provide public information on enforcement cases when requested by the U. S. Treasury Department. Mr. Bates seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases referred for action.

ACCT050083: Mr. Maddocks made a motion to close the case and flag the file for future review of applications. Mr. Hill seconded the motion. The motion carried unanimously.

ACCT080023: Mr. Maddocks made a motion to close the case and refer the information to the person's home state and PCAOB. Mr. Hill seconded the motion. The motion carried unanimously.

The Executive Director updated the Board on the following topics:

- Mr. Bates Appointed as a Fellow of the American College of Trust and Estate Counsel
- Upcoming Board Chairmen Meeting with Division Director on March 4, 2008 – Chairman Nichols Will be Attending.
- Website Changes
- Electronic Newsletter – Submit Items for Inclusion
- Board Rule 20-9-.01 Effective Date was February 25, 2008
- Clarification of Effective Date of Reinstatement Fee

Correspondence, Requests, Inquiries and Information Items:

Gary Julian: After reviewing correspondence regarding ERISA Audits and the U.S. Department of Labor, the Board approved that any action(s) should be submitted to the Board in writing.

The Board reviewed other correspondence and information that did not require a vote or action.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

SB473:

The Board was updated on the status of the Georgia Society of Certified Public Accountants' legislation. Mr. Skinner made a motion to request the specific effective date in the legislation be changed to July 1, 2009. Mr. Maddocks seconded the motion. The motion passed. Mr. Nichols and Mr. Hill reaffirmed opposition to the legislation.

NASBA:

The Board reviewed and discussed the following correspondence:

- Request for Recommendation for NASBA Vice Chair 2008/09
- Candidate Care Report
- Candidate Examination Fees
- Focus Question for NASBA Regional Directors – Responses to be sent to Mike Skinner
- NASBA Task Force – Additional Review needed for Response

The Board reviewed correspondence and information that did not require a vote or action.

AICPA:

The Board reviewed correspondence and information that did not require a vote or action.

PCAOB:

The Board reviewed PCAOB correspondence of February 26, 2008, regarding the "PCAOB Proposes New Auditing Standard: Engagement Quality Review". The correspondence required no vote or action.

Other Business:

There was no further business and the meeting was adjourned at 1:04 p.m.

Marie S. Urquhart
Recorded by Board Secretary

Darren Mickler
Reviewed by Executive Director

T. Farrell Nichols
Chairman

These minutes were approved on April 23, 2008

These minutes were signed on April 23, 2008

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

Attachment

STATE OF GEORGIA

COUNTY OF **BIBB**

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now **T. Farrell Nichols**, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the **GEORGIA STATE BOARD OF ACCOUNTANCY**.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On **February 27, 2008** this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: February 27, 2008

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

T. Farrell Nichols
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 27th day of February, 2008

Marie S. Urquhart
Notary Public